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# Endowment Care Cemetery Annual Paper Report and Branch Reporting

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A STEP BY STEP INSTRUCTION FOR THE PAPER REPORT

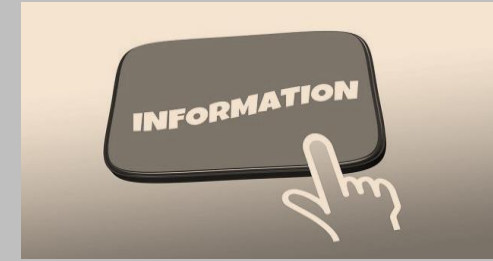
# Preparation

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- The Endowment Care is for the reporting of Interment rights sold (contracts written after May 1, 2002).
- Gather your Trust statements - you will need to provide these statements to the department along with the filing – **The Certificate Holder is responsible for submitting the statements not the trustee or insurer(s) – NOTE: Your filing is not complete until the Department is in receipt of the statements.**
- You will need your log to complete the filing.
- Have the previous Endowment Care Report handy for reference.
- You will need your COA #, Branch PN #, or Company # (if applicable) and your password to access the online portal
- The report along with the statements must be submitted either by Email, Fax or Document Upload.

# Endowment Reporting Information




**Reporting Year:** Enter your Company Information and Reporting Year

	<p>ALABAMA DEPARTMENT OF INSURANCE Preneed Section 201 Monroe Street, Suite 502 Montgomery, AL 36130-3351 334-240-4420</p>	<p><b>Reporting Year:</b> _____</p>
<p><b>Annual Report of Endowment Care</b> <i>Form AL-PNE-A (Revised 02/2020)</i></p>		
<p><b>You are entering information for the prior calendar year reporting of your Endowment Care Cemetery. This report must be received by the Alabama Department of Insurance within (90) days after the end of the current year.</b></p>		
<p>_____ Name of Endowment Care Cemetery (ECC)</p>	<p>_____ Preneed COA #, Branch # or Company #</p>	
<p>_____ Address of ECC</p>	<p>_____ Phone #</p>	

# Endowment Branch Reporting Information



If you have at least one active/inactive Branch Registrant you must fill out an Endowment Care Report.

	ALABAMA DEPARTMENT OF INSURANCE Prened Section 201 Monroe Street, Suite 502 Montgomery, AL 36130-3351 334-240-4420	Reporting Year: _____
	<b>Annual Report of Endowment Care</b> <i>Form AL-PNE-A (Revised 02/2020)</i>	
<b>You are entering information for the prior calendar year reporting of your Endowment Care Cemetery. This report must be received by the Alabama Department of Insurance within (90) days after the end of the current year.</b>		
_____ Name of Endowment Care Cemetery (ECC)	_____ Prened COA #, Branch # or Company #	← For Branch Reporting enter your Branch #
_____ Address of ECC	_____ Phone #	

**BOTH CEMETRERY AUTHORITY AND BRANCH REGISTRANT FORMS ARE IDENTICAL**

# Preparer Information



Enter the contact information for the individual who prepared the information being submitted in the report. In most cases, this will likely be the person entering the information. In some cases there may be a bookkeeper/accountant, trustee, another employee, etc. that prepares the information, but is not the person actually submitting the report. **The contact information will be used in the event the Department has questions regarding the information submitted.**

<b>Preparer Information:</b>	
Preparer Name: _____	Preparer Address: _____
Preparer City: _____	Preparer State: _____ Preparer Zip: _____
Preparer Phone: _____	Preparer Email: _____

# Trustee



Fill in the contact information for the trustee, which should be on the trust statement. If you have more than one endowment care trust account for the same cemetery authority, please contact the Department (334)240-4420.

<b>Trustee Information</b>	
Trustee Name: _____	
Trustee Address: _____	
Trustee City, State, & Zip Code: _____	
Trustee Phone: _____	Trustee Email: _____

# Report Questions

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If you have changed trustees since the last report submitted, you should answer "Yes" to this question. Another question will appear asking for the date you received approval, select the appropriate date from the calendar provided or type in the date using the MM/DD/YYYY format.

If there has not been a change, respond "No".

Trust Agreement Approval Date: _____	
Has there been a change in trustee since the last report submitted regarding this cemetery?	<input type="radio"/> Yes <input type="radio"/> No
Is there a secondary ECC Trust for this cemetery?*	<input type="radio"/> Yes <input type="radio"/> No
*If yes, please contact the Department before continuing.	

# Endowment Care Balance Information

Most of the information listed below should come from the Annual Endowment Care Trust Statement or the Endowment Care Trust Statement for the month of December of the year you are reporting on.

Year End Trust Market Value:	_____
Total Trust Deposits since May 1, 2002 (include the first deposit and ALL deposits thereafter):	_____
Total Trust Deposits in Current Year:	_____
Interest and Dividends Earned in Current Year:	_____
Total Withdrawals in Current Year:	_____
If you had withdrawals, did they come from dividends and interest? <input type="radio"/> Yes <input type="radio"/> No	
If you had withdrawals, were they used exclusively for the maintenance and care of the cemetery? <input type="radio"/> Yes <input type="radio"/> No	

These questions require a "Yes" or "No" response. They seek to confirm compliance with ALA. CODE§ 27-17A-50, which states:

(b) The net income from the endowment care fund, to the extent that the same is distributed from the fund, shall be used exclusively for covering the costs of endowment care of the cemetery.

**Year End Trust Market Value:** This number should be found on your trust statement labeled as such.

**Total Trust Deposits since May 1, 2002** (include the first deposit and ALL deposits thereafter): This is the amount of all deposits made since the law became effective on May 1, 2002. If you acquired the cemetery authority and it already had a trust, the amount reported should include the amount in trust prior to the acquisition as well as subsequent trust deposits you have made. This number may correspond to the "Principal" reported on the trust statement.

**Total Trust Deposits in the Current Year:** This is the total amount you deposited for the entire report year. This amount should be reflected on the Annual Endowment Care Trust Statement and might be included on Endowment Care Trust Statement for the month of December of the year you are reporting.

**Interest and Dividends Earned in the Current Year:** This amount should be all interest and dividend deposits into the trust account within the prior calendar year.

**Total Withdrawals in Current Year:** This amount should be any withdrawals made from the trust account within the prior calendar year. It may be referred to as "Distributions."

If you had withdrawals please answer the two questions following "**Total Withdrawals in the Current Year**".





## YES/NO QUESTIONS REGARDING COMPLIANCE WITH THE PRENEED FUNERAL AND CEMETERY ACT

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Were any statutorily required endowment care funds used for new cemetery construction? ☐ Yes ☐ No

Does the cemetery include mausoleums or columbariums, whether above or below ground? ☐ Yes ☐ No

Does the cemetery authority have plans to build a mausoleum or columbarium? ☐ Yes ☐ No

These questions require a "Yes" or "No" response.

# GRAVE/LAWN CRYPT SALES & MAUSOLEUM OR COLUMBARIUM CRYPT/NICHE SALES



The information for your interment right sales should come from your property sales log, which is required to be updated quarterly, at the minimum.

Interment Right Type	# Sold	Total Sales	# Paid In Full	Paid in Full Sales	Amount Deposited in EC Trust
Grave/Lawn Crypt Space	5	1050.00	2	420.00	63.00
Mausoleum Crypt/Niche	2	600.00	1	300.00	15.00

Number of Interment Right Sold During the Reporting Year:	7
Dollar Amount of Interment Rights Sold During the Reporting Year:	82.50
Total Endowment Care Trust Deposits for the Reporting Year:	1650.00

These totals should only include contracts/rights sold during the current year, which is the year for which you are reporting. It should not include any contracts written prior to the current year that were paid in full during the current year. These numbers will usually not come from your annual trust statement.

## Example:

The COA sold 5 Grave/Lawn Spaces for \$1050.00 and 2 Mausoleum Crypts for \$600.

Two of the grave spaces and one crypt sold in 2018 (current year) were paid in full and 4 grave spaces sold two years before were paid in full.

You would only report the contracts paid-in-full for the 2018 contracts in this section.

Deposits for paid-in-full contracts issued prior to the current year would only be reported in **Total Trust Deposits**.

# Endowment Care Trust Deposit Information



*(Per ALA.CODE Section 27-17A-49(a), Endowment Care trust deposits shall be made "...not more than four months after the close of the month in which the total or final payment on the sale has been received...")*

This section is concerned with the timing of trust deposits. Some cemeteries trust immediately upon an interment right sale, whether it is paid in full or not, while others trust within the "four-months of receipt". However, some are inconsistent. Using your updated preneed sales log and your trust records, respond to the questions regarding the timing of paid in-full interment rights and the related endowment care trust deposits.

You should answer the next questions truthfully. Based on your response, additional questions or text boxes may appear for completion.

**Has the Cemetery Authority made all Current Year required deposits in the period required by the law?** ☐ Yes ☐ No

If your response is "No" then please explain your answer.

**Is the Cemetery under an Order or Agreement with the Department to make additional EC Trust deposits?** ☐ Yes ☐ No

# The next two questions are regarding preneed active pre and post-law.

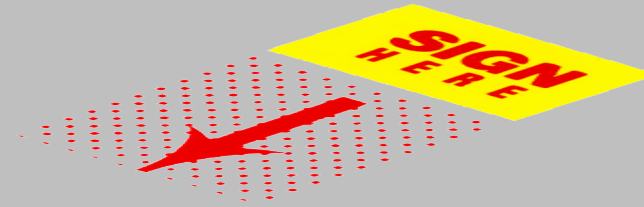


These questions are only for the cemetery for which the report is being filed, not a separate entity that has a common owner. They simply require a "Yes" or "No" answer.

**Prior to the effective date of the Alabama Preneed Funeral and Cemetery Act, May 1, 2002, did the ECC engage in the sale of Preneed Contracts? ☐ Yes ☐ No**

**After the Alabama Preneed Funeral and Cemetery Act went into effect on May 1, 2002, did the ECC engage in the sale of Preneed Contracts? ☐ Yes ☐ No**

# Signature



This is the final step. The report is signed by an authorized representative, Officer or Owner of the Cemetery, then date and print the name of the signer. Email or Fax the report along with the Trust Statements to Preneed.

**PLEASE READ AND SIGN BELOW.**

I hereby certify, to the best of my knowledge and belief that the cemetery authority identified herein is in compliance with the Code of Ala. 27-17A-45 through 27-17A-56. I understand that effective January 1, 2016, the amount required to be trusted for Endowment Care will be based on the "schedule of all charges" required to be posted under ALA. CODE 8-30-2. I further understand that it is my responsibility to maintain evidence of the "schedule of all charges" posted on the date of any interment right sale and make such evidence available to the Department or Examiner thereof for inspection. I understand that any person who knowingly presents false or fraudulent information to the Commissioner of Insurance or his representative, willfully fails to timely make deposits, or knowingly withdraws unauthorized funds or assets from a trust, may be guilty of a felony under Alabama Law and subject to restitution, fines, loss of any or all certificates of authority or other applicable licenses, prison or any combination thereof. I further certify that I am authorized to sign and submit this report on behalf of the Cemetery Authority.

**I, also, understand that a Statement of Trust Activity must be submitted with this report for it to be considered complete.**

\_\_\_\_\_  
Signature of Officer or Owner of Cemetery Authority

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

**Submit this form by email to [preneed@insurance.alabama.gov](mailto:preneed@insurance.alabama.gov) or by fax to 334-206-6347.**

**NOTE:** The cemetery authority is responsible for submitting the supporting documentation for its Annual Report of Endowment Care. Information should be submitted online from the Preneed website through this link ([Upload Documentation](#)) or you can find the same link located near the bottom of the *Reporting Requirements* page of the Preneed website: <http://www.aldoi.gov/Preneed/Reporting.aspx>



# Preneed Contact Information

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Phone: 334-240-4420

Fax: 334-206-6347

Email: [Preneed@insurance.Alabama.gov](mailto:Preneed@insurance.Alabama.gov)

Web Site: <http://www.aldoi.gov>

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